

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE INVESTIGATION)	
OF APPROPRIATE RATEMAKING)	CASE NO. IPC-E-05-26
TREATMENT OF IDAHO POWER)	
COMPANY'S SO2 ALLOWANCE SALE)	NOTICE OF PARTIES
PROCEEDS)	
)	

YOU ARE HEREBY NOTIFIED that the following are parties to this proceeding. Unless otherwise notified, service in this matter need be made only upon and to the following parties and their representatives at the addresses given below:

IDAHO POWER COMPANY:
(Exhibit Nos. 1-100)

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COMMISSION STAFF:
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**INDUSTRIAL CUSTOMERS
OF IDAHO POWER:
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YOU ARE FURTHER NOTIFIED that all testimony and exhibits in Case No. IPC-E-05-26 must comport with the requirements of Rule 231 of the Commission's Rules of Procedure. Reference IDAPA 31.01.01.231.

DATED at Boise, Idaho this *9th* day of February, 2006.



JEAN D. JEWELL
COMMISSION SECRETARY